

## 2008 MICHIGAN Qualified Adoption Expenses MI-8839

Issued under authority of Public Act 281 of 1967.

**INSTRUCTIONS:** You must complete U.S. Form 8839, *Qualified Adoption Expenses*, prior to completing this form. (Important: If you do not qualify for the federal adoption credit, you are not eligible for a Michigan adoption credit.) If your adjusted gross income exceeds \$214,730 you are not eligible for this credit. Attach this form and a copy of your completed U.S. Form 8839 to Form MI-1040. Type or print in blue or black ink.

Print numbers like this: 0123456789 - NOT like this: Ø 1 4 7

**Attachment 10**

Filer's First Name	M.I.	Last Name	▶ Filer's Social Security Number (Example: 123-45-6789) <div>— —</div>
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number (Example: 123-45-6789) <div>— —</div>

### PART 1: INFORMATION ABOUT YOUR ELIGIBLE CHILD OR CHILDREN

Complete Part 1 using information provided on your U.S. Form 8839, Part 1.

	▶ A Child's Name	▶ B Child's Year of Birth	▶ C Child's Identifying Number	▶ D Qualified Expense for Each Child (from U.S. Form 8839, line 5)
1.			— —	00
2.			— —	00
3.			— —	00
4.			— —	00
5.	Total qualified expenses.* Enter total of Column D .....			▶ 5. 00

### PART 2: ADOPTION CREDIT

6.	Total number of eligible children from Part 1 .....	▶ 6.	<div></div>
7.	Amount from U.S. Form 8839, line 12 .....	▶ 7.	<div></div> 00
8.	Subtract line 7 from line 5. If line 7 is larger than line 5, enter "0" .....	▶ 8.	<div></div> 00
9.	Multiply line 6 by \$1,200 .....	▶ 9.	<div></div> 00
10.	Enter the smaller of line 8 or line 9 here and on line 29 of your MI-1040 .....	▶ 10.	<div></div> 00

\*NOTE: If you have more than four children, attach a separate schedule listing the information requested in Part 1 for each additional child. On line 5 above, enter the total of column D plus the qualified expenses from the additional schedule.

The credit amount of \$1,200 per child is the maximum credit a taxpayer will receive in Michigan regardless of the amount claimed or carried forward at the federal level.